

Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT  
AND  
INDEPENDENT AUDITOR'S REPORT

June 30, 2018

Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT  
For the Year Ended June 30, 2018

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For the Year Ended June 30, 2018

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District Number 320  
Wamego, Kansas

### Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 320, as of and for the year ended June 30, 2018 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinions

#### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note C of the financial statement, the financial statement is prepared by the Unified School District Number 320 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### *Adverse Opinion on U.S. Generally Accepted accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 320 of June 30, 2018, or changes in financial position and cash flows thereof for the year then ended.

### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 320 as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

### **Other Matters**

#### ***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

#### ***Other reporting required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2018, on our consideration of the Unified School District Number 320's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Unified School District Number 320's internal control over financial reporting and compliance.

#### ***Prior Year Comparative***

The 2017 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2018 basic financial statement upon which we have rendered an unmodified opinion dated December 4, 2018. The 2017 basic financial statement and our accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used into prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note C.



Agler & Gaeddert, Chartered  
December 4, 2018

**Unified School District Number 320, Wamego, Kansas**

SUMMARY OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
For the Year Ended June 30, 2018

	<b>Unencumbered Cash Balance Beginning</b>	<b>Prior Year Cancelled Encumbrances</b>
<b>Governmental type funds</b>		
<b>General funds</b>		
General	\$ 0	\$ 0
Supplemental general	124,760	0
<b>Special purpose funds</b>		
Adult supplemental education	1,585	0
At-risk (K-12)	69,241	0
Bilingual Education	3,942	0
Virtual Education	33,871	0
Capital outlay	437,716	0
Driver training	35,136	0
Food service	329,461	0
Professional development	8,829	0
Parent education program	0	0
Special education	77,631	0
Vocational education	34,346	0
Gifts	22,634	0
KPERS Special Retirement Contribution	0	0
Contingency reserve	339,766	0
Textbook rental	184,819	0
Special Services Cooperative	544,424	0
Federal grants	0	0
District activity funds		
Gate receipts	38,048	0
School projects	1,649	0
User fees	3,133	0
<b>Bond and interest fund</b>		
Bond and interest	2,802,575	0
<b>Capital project fund</b>		
Construction	<u>17,024,849</u>	<u>0</u>
 Total reporting entity (excluding agency funds)	 <u>\$ 22,118,415</u>	 <u>\$ 0</u>

The accompanying notes are an integral part of this statement



**Statement 1**

<u>Receipts</u>	<u>Expenditures</u>	<u>Unencumbered Cash Balance Ending</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Cash Balance June 30, 2018</u>
\$ 9,268,250	\$ 9,268,250	\$ 0	\$ 640,922	\$ 640,922
3,104,404	3,068,396	160,768	55,477	216,245
3,747	2,808	2,524	0	2,524
620,110	636,103	53,248	77,764	131,012
65,000	68,909	33	8,450	8,483
57,100	60,402	30,569	5,480	36,049
584,043	636,574	385,185	194,808	579,993
6,272	9,570	31,838	0	31,838
808,564	836,635	301,390	63,412	364,802
61,787	51,507	19,109	5,365	24,474
41,955	41,955	0	640	640
2,122,995	2,124,853	75,773	486	76,259
412,469	387,371	59,444	51,574	111,018
33,580	15,927	40,287	2,652	42,939
1,461,554	1,461,554	0	0	0
0	0	339,766	0	339,766
154,384	161,989	177,214	44,152	221,366
4,833,263	5,042,544	335,143	412,027	747,170
181,210	181,210	0	13,230	13,230
155,616	150,161	43,503	0	43,503
8,205	8,179	1,675	0	1,675
87,453	87,413	3,173	0	3,173
2,814,453	3,333,824	2,283,204	0	2,283,204
286,888	12,910,435	4,401,302	6,481,862	10,883,164
<u>\$ 27,173,302</u>	<u>\$ 40,546,569</u>	<u>\$ 8,745,148</u>	<u>\$ 8,058,301</u>	<u>\$ 16,803,449</u>

**Composition of ending cash****Demand deposits (includes held checks)**

Bank of the Flint Hills	\$ 6,369,286
Kaw Valley Bank	588
Security Bank	<u>10,651,643</u>

Total cash and investments 17,021,517

Agency funds per Schedule 3 (218,068)

Total reporting entity (excluding agency funds) \$ 16,803,449

## Unified School District Number 320, Wamego, Kansas

### NOTES TO FINANCIAL STATEMENTS

June 30, 2018

#### NOTE A. MUNICIPAL REPORTING ENTITY

Unified School District Number 320 is a municipal corporation governed by an elected seven-member board.

These financial statements include all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

#### NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potentially could have the following types of funds.

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Funds** – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Business Fund** – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District does not have any of these types of funds.

**Trust fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds that benefit the municipal reporting entity, scholarship funds, etc.). The District did not have any trust funds. The District does not have any of these types of funds.

**Agency fund** – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (such as a payroll-clearing fund, county treasurer tax collection accounts, etc.).

#### NOTE C. BASIS OF ACCOUNTING

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America* - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Unified School District number 320 has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the statutory basis of accounting.



# Unified School District Number 320, Wamego, Kansas

## NOTES TO FINANCIAL STATEMENTS

June 30, 2018

### NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general funds, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment for the capital outlay fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

**Adjustment to Comply with Legal Max** – Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the “Legal Max” budget. The Kansas State Department of Education calculates the “Legal Max” budget using enrollment figures. The District’s budgeted expenditures are limited to the lower of the published budget or the “Legal Max” budget.

**Adjustment for Qualifying Budget Credits** – Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year’s accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for the following special purpose funds, capital project funds, business funds and trusts:

**Gifts  
Federal Grants**

**Contingency Reserve  
Construction**

**Textbook Rental**

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

### NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

# **Unified School District Number 320, Wamego, Kansas**

## **NOTES TO FINANCIAL STATEMENTS**

June 30, 2018

### **NOTE E. DEPOSITS AND INVESTMENTS - Continued**

As of June 30, 2018, the District had the following investments and maturities:

	Cost	Fair Value	Investment Maturities			Rating U.S.
			Less than 1 year	1 - 2 years	3 - 5 years	
Federal Home Discount Note	\$ 997,865	\$ 998,490	\$ 997,865	\$ 0	\$ 0	N/A
Federal Home Loan Bank	1,494,600	1,498,920	1,494,600	0	0	N/A
Federal Home Loan Mortgage Corp	500,000	499,670	0	500,000	0	N/A
U.S. Treasury Note	1,495,253	1,483,590	0	1,495,253	0	N/A
Federal Home Loan Mortgage Corp	399,200	398,032	0	399,200	0	N/A
Federal Home Loan Mortgage Corp	1,499,475	1,462,245	0	0	1,499,475	N/A
	<u>\$ 6,386,393</u>	<u>\$ 6,340,947</u>	<u>\$ 2,492,465</u>	<u>\$ 2,394,453</u>	<u>\$ 1,499,475</u>	

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The rating of the District's investments is noted above.

*Concentration of credit risk.* State statutes place no limit in the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2018, is as follows:

See above for details of investments but all are U.S. government securities and percentage is 100%.

*Custodial credit risk – deposits.* Custodial credit risk is the risk in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the carrying amount of the District's bank deposits was \$17,021,517 (which includes petty cash funds) and the bank balance was \$17,913,675. The bank balance was held by three banks resulting in an increase in concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$255,588 was covered by FDIC insurance, \$10,646,642 was invested in a trust at a bank (of which \$6,386,393 was invested as note above), and \$11,271,694 was collateralized with securities held by the pledging financial institutions' agent in the District's name.

*Custodial credit risk – investments* - For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

### **NOTE F. IN-SUBSTANCE PAYMENTS**

The District received \$388,433 for general fund and \$157,014 for supplemental general fund subsequent to June 30, 2018 and as required by K.S.A. 72-6466 the receipt was recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

**Unified School District Number 320, Wamego, Kansas**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2018

**NOTE G. LONG-TERM DEBT**

Long-term obligations consisted of the following during the year:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation				
Series 2009 A	3.13%	12/29/2009	1,325,000	06/30/2019
Series 2009 B	5.375% to 5.9%	12/29/2009	9,300,000	06/30/2025
Series 2010	2-3%	11/15/2010	7,830,000	09/01/2017
Series 2016	3.72%	3/10/2016	7,815,000	09/01/2024
Series 2017	5.00%	2/16/2017	20,000,000	09/01/2036
Capitall lease - equipment	3.44%	4/14/2015	1,900,000	04/14/2030

Changes in long-term liabilities for the Wamego Unified School District for the year ended June 30, 2018, were as follows:

	<u>Balance July 1, 2017</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance June 30, 2018</u>	<u>Interest Paid</u>
General obligation bonds:					
Series 2009 A	\$ 1,325,000	\$ 0	\$ 0	\$ 1,325,000	\$ 41,406
Series 2009 B	1,300,000	0	0	1,300,000	533,682
Series 2010	1,610,000	0	(1,610,000)	0	24,150
Series 2016	7,815,000	0	0	7,815,000	0
Series 2017	20,000,000	0	0	20,000,000	1,124,587
Total long-term debt	<u>\$ 32,050,000</u>	<u>\$ 0</u>	<u>\$ (1,610,000)</u>	<u>\$ 30,440,000</u>	<u>\$ 1,723,825</u>
Capital lease - equipment	<u>\$ 1,699,568</u>	<u>\$ 0</u>	<u>\$ (105,581)</u>	<u>\$ 1,593,987</u>	<u>\$ 59,277</u>

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

<u>Year</u>	<u>General Obligation</u>		<u>Capital lease</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 1,325,000	\$ 1,527,585	\$ 109,264	\$ 55,595
2020	1,300,000	1,382,166	112,933	51,926
2021	1,370,000	1,236,900	117,013	47,845
2022	1,465,000	1,194,375	121,095	43,764
2023	1,560,000	1,141,200	125,318	39,540
2024 to 2028	7,420,000	4,750,800	695,128	129,164
2029 to 2033	8,020,000	3,036,750	313,236	16,481
2034 to 2038	<u>7,980,000</u>	<u>822,500</u>	<u>0</u>	<u>0</u>
	<u>\$ 30,440,000</u>	<u>\$ 15,092,276</u>	<u>\$ 1,593,987</u>	<u>\$ 384,315</u>

**Unified School District Number 320, Wamego, Kansas**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2018

**NOTE G. LONG-TERM DEBT - Continued**

The District is subject to the statutes of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. On July 15, 2009, the State Board of Education granted the District authority to issue bonds in excess of statutory limits. At June 30, 2018, the statutory limit for the District was \$11,663,029 and the District had exceeded the debt limit by \$18,776,971. The District has received approval from the State to exceed its debt limit. The outstanding bond principal represents 37% of the District valuation.

**Operating Leases**

The District leases office equipment under annual operating leases. The total annual rental expense under these leases was \$112,340 for June 30, 2018. Expected future rental payments under this operating lease for the issuing are detailed below:

<u>Year ended</u>	<u>Copiers</u>	<u>Postage Machine</u>	<u>Total</u>
June 30, 2019	\$ 53,878	\$ 2,911	\$ 56,789
June 30, 2020	53,878	2,911	56,789
June 30, 2021	53,878	2,911	56,789
June 30, 2022	53,878	0	53,878
June 30, 2023	53,878	0	53,878
June 30, 2024	<u>22,449</u>	<u>0</u>	<u>22,449</u>
	\$ <u>291,839</u>	\$ <u>8,733</u>	\$ <u>300,572</u>

**NOTE H. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Special Education	K.S.A. 72-6478	\$ 1,528,769
General Fund	Bilingual	K.S.A. 72-6478	65,000
General Fund	Vocational Education	K.S.A. 72-6478	60,000
General Fund	Virtual Education	K.S.A. 72-6478	55,000
Supplemental General	Professional development	K.S.A. 72-6429	50,000
Supplemental General	Parent Education	K.S.A. 72-6430	15,316
Supplemental General	Special Education	K.S.A. 72-6430	575,212
Supplemental General	Vocational Education	K.S.A. 72-6430	350,000
Supplemental General	At-Risk K-12	K.S.A. 72-6430	620,000
Title IIA	Title I	K.S.A. 72-6430	15,893
			<u>\$ 3,335,190</u>

**Unified School District Number 320, Wamego, Kansas**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2018

**NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

**Compensated Absences**

The District's policy is to recognize the costs of compensated absences when actually paid. The District's policy regarding personal leave allows 24 hours of personal leave each year which may be taken in 15-minute increments if the teacher provides a request for leave (submitted 2 weeks in advance) to the building principal which in turn is submitted to the superintendent. The personal leave can accumulate up to 48 hours. If personal leave exceeds 24 hours at year-end the amount in excess of 24 hours will be credited to each individual's sick leave. The District's policy regarding sick and bereavement leave allows for 80 hours for teachers and 40 hours for certified employees each year. Part-time employees will receive a sick and bereavement leave in proportion to that of a full time employee. Sick and bereavement leave may accumulate up to 960 hours and can be taken in 15-minute increments. Employees may contribute to a sick leave pool from their individual accumulated sick and bereavement leave. Once an employee contributes to the pool they are a member of the pool and eligible to receive time from the pool upon formal request. The sick leave pool is limited to 90 days total and if contributions to the pool will result in excess of 90 days, the time will be credited back to the donor. In the event of termination, accumulated sick leave is not payable.

Sick and bereavement leave is paid out to resigning and retiring employees at the following rates:

3 - 6 years of service.....	\$ 200
7 - 10 years of service.....	300
11 or more years of service.....	500

For the year ended June 30, 2018, \$2,600 was paid to employees who left the District during the fiscal period.

Eligible employees who continue employment shall receive an annual payment in June each year for excess sick and bereavement leave accrued beyond 120 days at the rate of \$10.00 per day. For the year ended June 30, 2018, \$695 was paid under this plan.

Compensated absences for the year ended June 30, 2018 were as follows:

	<u>Balance Beginning of Year</u>	<u>Net Change</u>	<u>Balance End of Year</u>
Compensated absences	\$ 18,000	\$ 2,100	\$ 20,100

**Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

## Unified School District Number 320, Wamego, Kansas

### NOTES TO FINANCIAL STATEMENTS

June 30, 2018

#### NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

##### Flexible Benefit Plan (I.R.C. Section 125)

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. In addition, the District shall contribute the cost of the health insurance premium for a single policy to a maximum of \$350 per month to the fringe benefit package for full time employees and administrators. Currently, benefits offered through the Plan include health insurance coverage, medical reimbursement, and childcare reimbursement.

#### NOTE J. DEFINED BENEFIT PENSION PLAN

*Plan description* - The District participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions* - K.S.A. 74-4919 and K.S.A. 74-49210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a) (1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was 92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30<sup>th</sup> was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$1,461,554 for the year ended June 30, 2018.

## Unified School District Number 320, Wamego, Kansas

### NOTES TO FINANCIAL STATEMENTS

June 30, 2018

#### NOTE J. DEFINED BENEFIT PENSION PLAN - continued

*Net Pension Liability* - At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$17,118,184. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

#### NOTE K. RISK MANAGMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three years.

#### NOTE L. OTHER INFORMATION

**Reimbursed Expenses:** The District records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

**Compliance with Kansas Statutes:** References made herein to statutes are not intended as interpretations of law, but are offered for consideration by the Director of Accounts and Reports and interpretation by the legal representative of the District. Management is not aware of any other statutory violations for the period covered by this audit.

**Ad Valorem Tax Revenue:** The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

**Contingencies:** The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the District at June 30, 2018.

#### NOTE M. SUBSEQUENT EVENTS

The District has evaluated subsequent events through December 4, 2018, the date the financial statements were available to be issued and has determined there are no events which require disclosure.



**REGULATORY BASIS  
SUPPLEMENTARY INFORMATION**

**Unified School District Number 320, Wamego, Kansas**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended June 30, 2018**

	<b>Certified Budget</b>	<b>Adjustment to Comply with Legal Max *</b>
<b>Governmental type funds</b>		
<b>General funds</b>		
General	\$ 9,452,967	\$ (212,830)
Supplemental general	3,078,900	(43,419)
<b>Special revenue funds</b>		
Adult supplemental education	3,484	0
At-risk (K-12)	689,416	0
Bilingual Education	68,909	0
Virtual Education	88,832	0
Capital outlay	961,300	0
Driver training	53,995	0
Food service	1,094,638	0
Professional development	64,322	0
Parent education program	41,951	0
Special education	2,362,032	0
Vocational education	449,057	0
KPERS special retirement contribution	1,463,776	0
Special services cooperative	5,717,380	0
<b>Bond and interest funds</b>		
Bond and interest	3,333,825	0

**Schedule 1**

<b><u>Adjustment for Qualifying Budget Credits *</u></b>	<b><u>Total Budget for Comparison</u></b>	<b><u>Expenditures Chargeable to Current Year</u></b>	<b><u>Variance Over (Under)</u></b>
\$ 28,113	\$ 9,268,250	\$ 9,268,250	\$ 0
32,915	3,068,396	3,068,396	0
0	3,484	2,808	(676)
0	689,416	636,103	(53,313)
0	68,909	68,909	0
0	88,832	60,402	(28,430)
0	961,300	636,574	(324,726)
0	53,995	9,570	(44,425)
0	1,094,638	836,635	(258,003)
0	64,322	51,507	(12,815)
4	41,955	41,955	0
0	2,362,032	2,124,853	(237,179)
0	449,057	387,371	(61,686)
0	1,463,776	1,461,554	(2,222)
0	5,717,380	5,042,544	(674,836)
0	3,333,825	3,333,824	(1)

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2a**

GENERAL FUNDS  
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		
	<b>2017</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash Receipts</b>				
<b>Local sources</b>				
Reimbursements	\$ 49,366	\$ 28,113	\$ 54,800	\$ (26,687)
Interest on Idle Funds	3,160	0	0	0
<b>County sources</b>				
In lieu of taxes	0	4,173	0	4,173
<b>State sources</b>				
General state aid	7,320,204	7,725,024	7,707,924	17,100
Special education aid	1,461,950	1,510,940	1,690,243	(179,303)
KPERS aid	952,049	0	0	0
<b>Total cash receipts</b>	<u>9,786,729</u>	<u>9,268,250</u>	<u>\$ 9,452,967</u>	<u>\$ (184,717)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	3,796,263	3,994,003	\$ 4,038,680	\$ (44,677)
Noncertified	153,564	165,710	223,640	(57,930)
Employee benefits				
Insurance	304,345	308,344	343,641	(35,297)
Social security	352,361	362,700	329,010	33,690
Other	35,173	25,264	39,602	(14,338)
Supplies				
General supplemental (teaching)	29	264	0	264
<b>Student support services</b>				
Salaries				
Certified	195,213	201,926	205,155	(3,229)
Noncertified	45,027	81,763	81,350	413
Employee benefits				
Insurance	19,918	27,672	22,590	5,082
Social security	16,085	19,098	21,527	(2,429)
Other	1,031	1,096	1,393	(297)
<b>Instructional support staff</b>				
Salaries				
Certified	204,238	112,534	113,100	(566)
Noncertified	68,087	157,889	157,950	(61)
Employee benefits				
Insurance	4,200	4,684	5,250	(566)
Social security	20,626	20,574	20,735	(161)
Other	1,614	1,763	1,817	(54)

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2a**

GENERAL FUNDS  
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	2017 Actual	2018		Variance Over (Under)
		Actual	Budget	
<b>Expenditures - continued</b>				
<b>General administration</b>				
Salaries				
Certified	\$ 102,500	\$ 106,088	\$ 105,300	\$ 788
Noncertified	8,616	9,410	9,213	197
Employee benefits				
Insurance	6,337	7,368	7,150	218
Social security	8,371	8,722	8,761	(39)
Other	562	586	614	(28)
<b>School administration</b>				
Salaries				
Certified	384,738	431,209	429,801	1,408
Noncertified	150,524	155,241	155,660	(419)
Employee benefits				
Insurance	48,214	55,215	56,635	(1,420)
Social security	38,740	42,311	44,788	(2,477)
Other	2,773	3,037	3,511	(474)
<b>Central services</b>				
Salaries				
Certified	82,591	86,669	84,837	1,832
Noncertified	104,867	125,405	121,500	3,905
Employee benefits				
Insurance	14,957	16,785	16,995	(210)
Social security	13,159	14,955	15,785	(830)
Other	966	1,095	1,232	(137)
<b>Operations and maintenance</b>				
Salaries				
Noncertified	564,597	543,339	442,308	101,031
Employee benefits				
Insurance	66,411	55,946	60,504	(4,558)
Social security	39,321	35,891	33,801	2,090
Other	33,245	31,514	40,169	(8,655)
<b>Student transportation services</b>				
<b>Supervision</b>				
Salaries				
Noncertified	0	0	40,606	(40,606)
Employee benefits				
Insurance	0	0	4,309	(4,309)
Social security	0	0	3,107	(3,107)
Other	0	0	255	(255)
<b>Vehicle operating services</b>				
Salaries				
Noncertified	218,518	257,044	144,948	112,096

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS  
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	2017 Actual	2018		Variance Over (Under)
		Actual	Budget	
<b>Expenditures - continued</b>				
<b>Vehicle operating services - continued</b>				
Employee benefits				
Insurance	\$ 28,225	\$ 38,090	\$ 23,940	\$ 14,150
Social security	15,803	18,616	11,165	7,451
Other	15,321	14,043	16,296	(2,253)
Other	107	0	0	0
<b>Vehicle Services &amp; Maintenance Services</b>				
Salaries				
Noncertified	6,808	0	0	0
Employee benefits				
Social security	2,718	0	0	0
Other	1,776	1,448	0	1,448
<b>Other student transportation services</b>				
Salaries				
Noncertified	12,709	13,154	54,100	(40,946)
Employee benefits				
Social security	963	1,004	4,140	(3,136)
Other	12	12	6,054	(6,042)
<b>Operating transfers</b>				
Bilingual Education	66,516	65,000	65,000	0
Supplemental General	0	0	55,000	(55,000)
Capital outlay	3,284	0	4,800	(4,800)
Special education	1,486,395	1,528,769	1,715,243	(186,474)
Virtual Education	85,660	55,000	60,000	(5,000)
Vocational education	602	60,000	0	60,000
KPERS	952,049	0	0	0
<b>Adjustment to comply with legal max</b>	0	0	(212,830)	212,830
<b>Legal operating budget</b>	9,786,729	9,268,250	9,240,137	28,113
<b>Adjustment for qualifying budget credits</b>	0	0	28,113	(28,113)
<b>Total expenditures</b>	<u>9,786,729</u>	<u>9,268,250</u>	<u>\$ 9,268,250</u>	<u>\$ 0</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2b**

GENERAL FUNDS  
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>	
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Local sources</b>					
Ad valorem tax	\$ 1,271,542	\$ 1,392,900	\$ 1,393,759	\$	(859)
Delinquent tax	11,087	11,261	12,837		(1,576)
Reimbursements	79,035	32,915	0		32,915
<b>County sources</b>					
Motor vehicle tax	125,703	131,889	122,251		9,638
Recreational vehicle tax	2,902	3,087	2,811		276
Commercial vehicle tax	10,067	10,251	7,010		3,241
16/20M truck	2,354	2,658	80		2,578
<b>State sources</b>					
Supplemental state aid	1,621,239	1,519,443	1,517,040		2,403
<b>Total cash receipts</b>	<u>3,123,929</u>	<u>3,104,404</u>	<u>\$ 3,055,788</u>	\$	<u>48,616</u>
<b>Expenditures</b>					
<b>Instruction</b>					
Salaries					
Certified	140,519	49,503	\$ 53,929	\$	(4,426)
Employee benefits					
Insurance	0	4,684	0		4,684
Social security	7,114	3,697	0		3,697
Other	93	258	0		258
Purchased property services	2,802	0	0		0
Other purchased services	9,299	8,014	11,500		(3,486)
Supplies					
General teaching supplies	50,837	46,801	62,050		(15,249)
Property	5,986	0	8,000		(8,000)
Other	20,962	27,096	30,300		(3,204)
<b>Student support services</b>					
Supplies	25,579	16,451	28,000		(11,549)
Property	153	0	0		0
<b>Instructional support staff</b>					
Purchased professional and technical services	0	0	500		(500)
Purchased property services	0	2,500	75,500		(73,000)
Other Purchased Services	0	467	0		467
Supplies					
Books and periodicals	16,935	13,731	19,400		(5,669)
<b>General administration</b>					
Purchased professional and technical services	0	0	22,100		(22,100)

See Independent Auditor's Report.



**Unified School District Number 320, Wamego, Kansas**

**Schedule 2b**

GENERAL FUNDS  
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	2018				Variance Over (Under)
	2017 Actual	Actual	Budget		
<b>Expenditures - continued</b>					
<b>General administration - continued</b>					
Other purchased services	\$ 0	\$ 0	\$ 500	\$	(500)
Insurance	73,176	63,350	106,110		(42,760)
Communications	0	0	27,000		(27,000)
Other	32,928	28,969	32,200		(3,231)
Supplies	0	0	3,500		(3,500)
Other	0	0	14,500		(14,500)
<b>School administration</b>					
Purchased property services	0	0	61,000		(61,000)
Other purchased services					
Communications	0	0	15,500		(15,500)
Other	1,594	2,026	0		2,026
Supplies	0	0	18,000		(18,000)
Other	0	0	44,000		(44,000)
<b>Central services</b>					
Purchased professional and technical services	120,721	73,958	19,500		54,458
Other purchased services	71,748	124,462	2,000		122,462
Supplies	51,894	35,352	14,500		20,852
Property	57,224	101,659	0		101,659
Other	9,575	12,449	0		12,449
<b>Operations &amp; maintenance</b>					
Purchased professional and technical services	5,150	6,828	6,100		728
Purchased property services					
Cleaning	23,636	22,693	25,850		(3,157)
Repairs and maintenance	30,450	15,711	22,100		(6,389)
Other	471	199	600		(401)
General supplies	209,888	216,048	247,000		(30,952)
Energy					
Heating	34,114	33,836	41,000		(7,164)
Electricity	306,139	310,969	330,000		(19,031)
Motor Fuel	0	9,048	0		9,048
<b>Vehicle Operating Services</b>					
Employee benefits					
Social security	34	25	0		25
Other purchased services					
Insurance	0	0	2,150		(2,150)
Motor fuel	44,493	39,420	38,500		920
Equipment	0	3,269	0		3,269
Other	160,301	115,783	12,082		103,701

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2b**

GENERAL FUNDS  
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<b>2017 Actual</b>	<b>2018</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>Expenditures - continued</b>				
<b>Vehicle &amp; Maintenance Services</b>				
Property	\$ 758	\$ 1,501	\$ 0	\$ 1,501
Supplies	0	67,111	71,616	(4,505)
<b>Operating transfers</b>				
Professional development	40,000	50,000	50,000	0
Parent education program	17,313	15,316	17,313	(1,997)
Special education	600,000	575,212	575,000	212
Vocational education	300,000	350,000	350,000	0
At-risk (K-12)	610,000	620,000	620,000	0
<b>Adjustment to comply with legal max</b>	0	0	(43,419)	43,419
<b>Legal operating budget</b>	3,081,886	3,068,396	3,035,481	32,915
<b>Adjustment for qualifying budget credits</b>	0	0	32,915	(32,915)
Total expenditures	3,081,886	3,068,396	\$ 3,068,396	\$ 0
Receipts over (under) expenditures	42,043	36,008		
Unencumbered cash, July 1	82,717	124,760		
Unencumbered cash, June 30	\$ 124,760	\$ 160,768		

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2c**

SPECIAL PURPOSE FUNDS  
ADULT SUPPLEMENTARY EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		
	<b>2017</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Student fees	\$ 975	\$ 1,744	\$ 900	\$ 844
Donations	0	2,000	0	2,000
Miscellaneous	1,500	3	1,000	(997)
	<u>2,475</u>	<u>3,747</u>	<u>\$ 1,900</u>	<u>\$ 1,847</u>
Total cash receipts				
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Noncertified	596	0	\$ 0	\$ 0
Employee benefits				
Insurance	59	0	0	0
Social security	38	0	0	0
Other	3	0	0	0
Purchased professional & tech				
services	960	1,195	1,384	(189)
Other	0	0	250	(250)
Supplies				
General supplemental (teaching)	0	1,445	1,100	345
Supplies (technology related)	0	143	250	(107)
<b>Student Support Services</b>				
Other purchased services	15	25	500	(475)
	<u>1,671</u>	<u>2,808</u>	<u>\$ 3,484</u>	<u>\$ (676)</u>
Total expenditures				
Receipts over (under) expenditures	804	939		
Unencumbered cash, July 1	<u>781</u>	<u>1,585</u>		
Unencumbered cash, June 30	\$ <u>1,585</u>	\$ <u>2,524</u>		

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2d**

SPECIAL PURPOSE FUNDS  
AT-RISK (K-12)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		
	<b>2017</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Other</b>				
Miscellaneous	\$ 1,254	\$ 110	\$ 0	\$ 110
Transfer from Supplemental General	<u>610,000</u>	<u>620,000</u>	<u>620,000</u>	<u>0</u>
	<u>611,254</u>	<u>620,110</u>	<u>\$ 620,000</u>	<u>\$ 110</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	394,617	410,262	\$ 418,795	\$ (8,533)
Noncertified	80,976	82,365	82,240	125
Employee benefits				
Insurance	28,537	38,232	37,532	700
Social security	34,658	35,839	37,579	(1,740)
Other	8,392	10,087	5,262	4,825
Supplies				
General supplemental	2,015	599	3,500	(2,901)
Property and equipment	1,329	0	45,025	(45,025)
<b>Student support services</b>				
Salaries				
Certified	48,803	50,481	49,875	606
Employee benefits				
Insurance	4,104	4,684	4,898	(214)
Social security	3,300	3,377	3,815	(438)
Other	250	258	320	(62)
Other purchased services	0	0	500	(500)
<b>Operations and Maintenance</b>				
Other	0	0	75	(75)
Other supplemental service				
Board paid health fee	<u>(254)</u>	<u>(81)</u>	<u>0</u>	<u>(81)</u>
Total expenditures	<u>606,727</u>	<u>636,103</u>	<u>\$ 689,416</u>	<u>\$ (53,313)</u>
Receipts over (under) expenditures	4,527	(15,993)		
Unencumbered cash, July 1	<u>64,714</u>	<u>69,241</u>		
Unencumbered cash, June 30	<u>\$ 69,241</u>	<u>\$ 53,248</u>		

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2e**

SPECIAL PURPOSE FUNDS  
BILINGUAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		
	<b>2017</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Reimbursements	\$ 33	\$ 0	\$ 0	\$ 0
<b>Other</b>				
Transfer from General	<u>66,516</u>	<u>65,000</u>	<u>65,000</u>	<u>0</u>
	<u>66,549</u>	<u>65,000</u>	\$ <u>65,000</u>	\$ <u>0</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	44,919	48,945	\$ 46,177	\$ 2,768
Noncertified	8,659	9,572	8,700	872
Employee benefits				
Insurance	4,480	5,319	5,016	303
Social security	3,946	4,385	4,198	187
Other	279	310	313	(3)
Supplies				
General supplemental	0	32	1,000	(968)
<b>Support Services</b>				
Purchased Professional and Tech Services	<u>324</u>	<u>346</u>	<u>3,505</u>	<u>(3,159)</u>
Total expenditures	<u>62,607</u>	<u>68,909</u>	\$ <u>68,909</u>	\$ <u>0</u>
Receipts over (under) expenditures	3,942	(3,909)		
Unencumbered cash, July 1	<u>0</u>	<u>3,942</u>		
Unencumbered cash, June 30	\$ <u>3,942</u>	\$ <u>33</u>		

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2f**

SPECIAL PURPOSE FUNDS  
VIRTUAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		
	<b>2017</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Tuition	\$ 2,150	\$ 2,100	\$ 0	\$ 2,100
Reimbursements	40	0	0	0
<b>Other</b>				
Transfer from General	<u>85,660</u>	<u>55,000</u>	<u>55,000</u>	<u>0</u>
	<u>87,850</u>	<u>57,100</u>	<u>\$ 55,000</u>	<u>\$ 2,100</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	38,559	43,534	\$ 39,637	\$ 3,897
Employee benefits				
Insurance	3,850	4,744	4,788	(44)
Social security	2,575	2,906	3,033	(127)
Other	197	223	226	(3)
Purchased Professional and Tech Services	376	346	5,000	(4,654)
Supplies				
General supplemental	8,422	8,329	1,386	6,943
Technology Related	0	0	12,000	(12,000)
Property and equipment	0	320	20,762	(20,442)
<b>Central Services</b>				
Other Purchased Services	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>(2,000)</u>
Total expenditures	<u>53,979</u>	<u>60,402</u>	<u>\$ 88,832</u>	<u>\$ (28,430)</u>
Receipts over (under) expenditures	33,871	(3,302)		
Unencumbered cash, July 1	<u>0</u>	<u>33,871</u>		
Unencumbered cash, June 30	<u>\$ 33,871</u>	<u>\$ 30,569</u>		

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2g**

SPECIAL PURPOSE FUNDS  
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Local sources</b>				
Ad valorem tax	\$ 339,456	\$ 357,113	\$ 349,870	\$ 7,243
Delinquent tax	1,305	2,007	3,431	(1,424)
Interest on idle funds	0	5,903	5,000	903
Reimbursements	16,795	29,075	20,000	9,075
<b>County sources</b>				
Motor vehicle tax	36,294	35,208	31,938	3,270
Recreational vehicle tax	830	817	735	82
In lieu of taxes	0	0	21	(21)
Commercial vehicle tax	2,631	2,728	1,832	896
<b>State sources</b>				
Capital outlay state aid	147,001	151,192	151,177	15
<b>Other</b>				
Transfer from General	3,284	0	4,800	(4,800)
	<u>547,596</u>	<u>584,043</u>	<u>\$ 568,804</u>	<u>\$ 15,239</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Supplies-performance uniforms	790	72,848	\$ 10,000	\$ 62,848
Property (equipment and furnishings)	11,187	28,251	42,000	(13,749)
<b>Student support services</b>				
Property (equipment and furnishings)	0	12,474	30,000	(17,526)
<b>Instructional support staff</b>				
Property (equipment and furnishings)	2,016	1,170	40,000	(38,830)
<b>General administration</b>				
Property (equipment and furnishings)	1,711	640	30,000	(29,360)
<b>School Administration</b>				
Property (equipment and furnishings)	0	5,056	9,000	(3,944)
<b>Central Services</b>				
Supplies - Technology Software	0	29,708	9,000	20,708
<b>Operations and maintenance</b>				
Salaries				
Noncertified	12,003	70,522	162,007	(91,485)
Employee benefits				
Insurance	0	15,802	14,441	1,361
Social security	3,488	9,992	12,394	(2,402)
Other	996	158	1,661	(1,503)
Other purchased services	0	0	3,000	(3,000)
Property	0	19,849	97,155	(77,306)
<b>Transportation</b>				
Property (equipment and furnishings)	231,123	142,612	232,000	(89,388)

See Independent Auditor's Report.



**Unified School District Number 320, Wamego, Kansas**

**Schedule 2g**

SPECIAL PURPOSE FUNDS  
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		
	<b>2017</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Vehicle services and maintenance</b>				
Salaries				
Noncertified	\$ 28,974	\$ 35,153	\$ 33,392	\$ 1,761
Employee benefits				
Insurance	0	0	4,208	(4,208)
Social security	0	2,656	2,554	102
Other	0	33	1,850	(1,817)
<b>Expenditures - continued</b>				
<b>Facility acquisition &amp; construction services</b>				
Building improvements	325	189,650	0	189,650
Outside Contractors	0	0	61,699	(61,699)
Other	0	0	164,939	(164,939)
Total expenditures	<u>292,613</u>	<u>636,574</u>	\$ <u>961,300</u>	\$ <u>(324,726)</u>
Receipts over (under) expenditures	254,983	(52,531)		
Unencumbered cash, July 1	<u>182,733</u>	<u>437,716</u>		
Unencumbered cash, June 30	\$ <u>437,716</u>	\$ <u>385,185</u>		

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2h**

SPECIAL PURPOSE FUNDS  
DRIVER TRAINING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		
	<b>2017</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Other	\$ 12,500	\$ 0	\$ 12,000	\$ (12,000)
<b>State sources</b>				
State safety aid	<u>7,168</u>	<u>6,272</u>	<u>6,860</u>	<u>(588)</u>
Total cash receipts	<u>19,668</u>	<u>6,272</u>	<u>\$ 18,860</u>	<u>\$ (12,588)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	7,430	7,540	\$ 9,175	\$ (1,635)
Employee benefits				
Social security	570	577	650	(73)
Other	321	40	49	(9)
Purchased Professional and Tech Services	6,480	0	8,000	(8,000)
Supplies				
General supplemental teaching	2	0	250	(250)
<b>Central services</b>				
Other	110	0	34,021	(34,021)
<b>Vehicle operations, maintenance services</b>				
Rentals	500	0	500	(500)
Insurance	1,178	1,413	500	913
Motor fuel	<u>875</u>	<u>0</u>	<u>850</u>	<u>(850)</u>
Total expenditures	<u>17,466</u>	<u>9,570</u>	<u>\$ 53,995</u>	<u>\$ (44,425)</u>
Receipts over (under) expenditures	2,202	(3,298)		
Unencumbered cash, July 1	<u>32,934</u>	<u>35,136</u>		
Unencumbered cash, June 30	<u>\$ 35,136</u>	<u>\$ 31,838</u>		

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2i**

SPECIAL PURPOSE FUNDS  
FOOD SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Local sources</b>				
Food service				
Student sales - lunch	\$ 356,894	\$ 343,253	\$ 319,290	\$ 23,963
Student school lunches (breakfast)	17,634	16,544	20,091	(3,547)
Adult and student sales	111,794	128,434	109,699	18,735
Interest	219	543	0	543
Miscellaneous	13,835	9,993	0	9,993
<b>State sources</b>				
School food assistance	8,152	8,145	6,815	1,330
<b>Federal sources</b>				
Child nutrition programs	312,157	301,652	309,319	(7,667)
Total cash receipts	<u>820,685</u>	<u>808,564</u>	<u>\$ 765,214</u>	<u>\$ 43,350</u>
<b>Expenditures</b>				
<b>Operations and maintenance</b>				
Salaries				
Noncertified	40,206	41,578	\$ 41,297	\$ 281
Employee benefits				
Insurance	350	0	4,800	(4,800)
Social security	2,948	3,055	3,159	(104)
Other	209	1,784	235	1,549
Miscellaneous supplies	1,264	6,674	16,000	(9,326)
<b>Food service operation</b>				
Salaries				
Noncertified	231,992	252,683	238,269	14,414
Employee benefits				
Insurance	22,408	31,746	22,000	9,746
Social security	17,392	18,394	18,228	166
Other	13,801	12,187	15,420	(3,233)
Other purchased services	0	1,038	3,400	(2,362)
Supplies				
Food and milk	392,769	381,024	477,000	(95,976)
Miscellaneous supplies	23,198	18,728	34,500	(15,772)
Property	538	53,151	205,330	(152,179)
Other	7,685	14,593	15,000	(407)
Total expenditures	<u>754,760</u>	<u>836,635</u>	<u>\$ 1,094,638</u>	<u>\$ (258,003)</u>
Receipts over (under) expenditures	65,925	(28,071)		
Unencumbered cash, July 1	<u>263,536</u>	<u>329,461</u>		
Unencumbered cash, June 30	\$ <u>329,461</u>	\$ <u>301,390</u>		

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2j**

SPECIAL PURPOSE FUNDS  
PROFESSIONAL DEVELOPMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>	
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Local sources</b>					
Other	\$ 2,256	\$ 3,881	\$ 3,493	\$ 388	
<b>State sources</b>					
State aid	3,922	7,906	2,000	5,906	
<b>Other</b>					
Transfers from					
Supplemental general	40,000	50,000	50,000	0	
Total cash receipts	46,178	61,787	\$ 55,493	\$ 6,294	
<b>Expenditures</b>					
<b>Instructional support staff</b>					
Salaries					
Certified	0	0	\$ 700	\$ (700)	
Employee benefits					
Social security	621	642	617	25	
Other	78	8	8	0	
Purchased professional and technical services	35,079	45,943	55,311	(9,368)	
Purchased property services	2,474	2,454	2,100	354	
Other purchased services	1,126	0	0	0	
Supplies					
Books and periodicals	1,233	1,302	4,100	(2,798)	
Miscellaneous supplies	760	1,158	1,486	(328)	
Total expenditures	41,371	51,507	\$ 64,322	\$ (12,815)	
Receipts over (under) expenditures	4,807	10,280			
Unencumbered cash, July 1	4,022	8,829			
Unencumbered cash, June 30	\$ 8,829	\$ 19,109			

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2k**

SPECIAL PURPOSE FUNDS  
PARENT EDUCATION PROGRAM

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		
	<b>2017</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local Sources</b>				
Reimbursements	\$ 17	\$ 4	\$ 0	\$ 4
<b>State sources</b>				
Parent education aid	26,635	26,635	24,638	1,997
<b>Other</b>				
Transfer from supplemental general	17,313	15,316	17,313	(1,997)
Total cash receipts	<u>43,965</u>	<u>41,955</u>	<u>\$ 41,951</u>	<u>\$ 4</u>
<b>Expenditures</b>				
<b>Student support services</b>				
Salaries				
Non-Certified	32,000	33,121	\$ 32,896	\$ 225
Employee benefits				
Insurance	4,200	4,603	4,800	(197)
Social security	2,415	2,422	2,517	(95)
Other	167	162	174	(12)
Other purchased services				
Other	2,592	1,432	1,564	(132)
Miscellaneous supplies	339	42	0	42
<b>Instructional support staff</b>				
Purchased professional and technical services	700	163	0	163
<b>Central services</b>				
Other purchased services	<u>1,552</u>	<u>10</u>	<u>0</u>	<u>10</u>
<b>Legal operating budget</b>	43,965	41,955	41,951	4
<b>Adjustment for qualifying budget credit:</b>	<u>0</u>	<u>0</u>	<u>4</u>	<u>(4)</u>
Total expenditures	<u>43,965</u>	<u>41,955</u>	<u>\$ 41,955</u>	<u>\$ 0</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 21**

SPECIAL PURPOSE FUNDS  
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>	
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Local sources</b>					
Miscellaneous	\$ 6,043	\$ 143	\$ 0	\$ 143	
<b>State sources</b>					
State Aid	0	18,871	0	18,871	
<b>Other</b>					
Transfers					
General	1,486,395	1,528,769	1,715,243	(186,474)	
Supplemental general	600,000	575,212	575,000	212	
Total cash receipts	<u>2,092,438</u>	<u>2,122,995</u>	<u>\$ 2,290,243</u>	<u>\$ (167,248)</u>	
<b>Expenditures</b>					
<b>Instruction</b>					
Payment to spec. ed. (Assessments)	575,212	575,212	\$ 575,212	\$ 0	
Payment to spec. ed. (Flow through)	1,395,686	1,455,593	1,633,228	(177,635)	
<b>Instructional Support Staff</b>					
Employee Benefits					
Social Security	6,325	5,489	0	5,489	
<b>Support Services</b>					
Purchased Professional and Tech	0	0	25,000	(25,000)	
<b>Student Transportation Services</b>					
Property	0	0	57,232	(57,232)	
<b>Vehicle operating services</b>					
Salaries					
Noncertified	46,003	59,962	45,921	14,041	
Employee benefits					
Insurance	0	520	0	520	
Social security	3,502	4,501	3,512	989	
Other	1,985	2,526	2,177	349	
Other purchased services					
Insurance	1,755	1,675	2,000	(325)	
Supplies					
Motor fuel	4,864	6,758	8,000	(1,242)	
Other	7,733	12,617	9,750	2,867	
Total expenditures	<u>2,043,065</u>	<u>2,124,853</u>	<u>\$ 2,362,032</u>	<u>\$ (237,179)</u>	
Receipts over (under) expenditures	49,373	(1,858)			
Unencumbered cash, July 1	<u>28,258</u>	<u>77,631</u>			
Unencumbered cash, June 30	\$ <u>77,631</u>	\$ <u>75,773</u>			

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2m**

SPECIAL PURPOSE FUNDS  
VOCATIONAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>	
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Local sources</b>					
Miscellaneous	\$ 239	\$ 0	\$ 0	\$ 0	
<b>Federal sources</b>					
Special project aid	2,411	2,469	4,348	(1,879)	
<b>Other</b>					
Transfers					
General	602	60,000	60,000	0	
Supplemental general	300,000	350,000	350,000	0	
Total cash receipts	<u>303,252</u>	<u>412,469</u>	<u>\$ 414,348</u>	<u>\$ (1,879)</u>	
<b>Expenditures</b>					
<b>Instruction</b>					
Salaries					
Certified	249,183	289,229	\$ 295,000	\$ (5,771)	
Employee benefits					
Insurance	17,495	23,823	19,944	3,879	
Social security	17,335	20,446	22,567	(2,121)	
Other	1,408	1,491	1,682	(191)	
Purchased Property Services	0	35	500	(465)	
Supplies					
General supplemental	17,828	21,913	25,650	(3,737)	
Miscellaneous supplies	0	0	17,500	(17,500)	
Property	3,921	6,759	58,214	(51,455)	
Other	13,656	13,454	0	13,454	
<b>Support Services</b>					
Purchased Professional and Tech	0	4,899	0	4,899	
<b>Operations and maintenance</b>					
Water/sewer	6,022	5,322	8,000	(2,678)	
Total expenditures	<u>326,848</u>	<u>387,371</u>	<u>\$ 449,057</u>	<u>\$ (61,686)</u>	
Receipts over (under) expenditures	(23,596)	25,098			
Unencumbered cash, July 1	<u>57,941</u>	<u>34,346</u>			
Unencumbered cash, June 30	<u>\$ 34,345</u>	<u>\$ 59,444</u>			

See Independent Auditor's Report.



**Unified School District Number 320, Wamego, Kansas****Schedule 2n****SPECIAL PURPOSE FUNDS  
GIFTS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2018  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	<b><u>2017 Actual</u></b>	<b><u>2018 Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Contributions	\$ 14,038	\$ 33,580
 <b>Expenditures</b>		
Instruction	<u>4,756</u>	<u>15,927</u>
Receipts over (under) expenditures	9,282	17,653
Unencumbered cash, July 1 as restated	<u>13,352</u>	<u>22,634</u>
Unencumbered cash, June 30	<u><u>\$ 22,634</u></u>	<u><u>\$ 40,287</u></u>

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2o**

SPECIAL PURPOSE FUNDS  
KPERs Special Retirement Contribution

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>	
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>State Sources</b>					
State Aid	\$ 0	\$ 1,461,554	\$ 1,463,776	\$	(2,222)
<b>Other</b>					
Transfer from general	952,049	0	0		0
Total receipts	952,049	1,461,554	\$ 1,463,776	\$	(2,222)
<b>Expenditures</b>					
<b>Instruction</b>					
Employee benefits	652,261	1,013,739	\$ 1,018,915	\$	(5,176)
<b>Student support</b>					
Employee benefits	93,757	144,412	144,772		(360)
<b>Instructional support</b>					
Employee benefits	22,876	30,061	28,626		1,435
<b>General administration</b>					
Employee benefits	25,876	40,161	40,349		(188)
<b>School administration</b>					
Employee benefits	43,426	63,844	63,114		730
<b>Central Services</b>					
Employee benefits	15,557	23,416	23,315		101
<b>Operations and maintenance</b>					
Employee benefits	52,115	75,440	74,217		1,223
<b>Student transportation services</b>					
Employee benefits	26,714	41,698	41,962		(264)
<b>Food service</b>					
Employee benefits	19,467	28,783	28,506		277
Total expenditures	952,049	1,461,554	\$ 1,463,776	\$	(2,222)
Receipts over (under) expenditures	0	0			
Unencumbered cash, July 1	0	0			
Unencumbered cash, June 30	\$ 0	\$ 0			

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas****Schedule 2p**SPECIAL PURPOSE FUNDS  
CONTINGENCY RESERVESCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2018  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Cash receipts	\$ 0	\$ 0
Expenditures		
Technology equipment	<u>0</u>	<u>0</u>
Receipts over expenditures	0	0
Unencumbered cash, July 1	<u>339,766</u>	<u>339,766</u>
Unencumbered cash, June 30	<u>\$ 339,766</u>	<u>\$ 339,766</u>

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas****Schedule 2q****SPECIAL PURPOSE FUNDS  
TEXTBOOK RENTAL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2018  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	<b><u>2017 Actual</u></b>	<b><u>2018 Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Rental fees and books	\$ 62,936	\$ 110,936
Other	<u>90,803</u>	<u>43,448</u>
Total receipts	<u>153,739</u>	<u>154,384</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Purchased Professional and Tech	0	10,353
Supplies	<u>64,182</u>	<u>151,636</u>
Total expenditures	<u>64,182</u>	<u>161,989</u>
Receipts over (under) expenditures	89,557	(7,605)
Unencumbered cash, July 1	<u>95,262</u>	<u>184,819</u>
Unencumbered cash, June 30	<u><u>\$ 184,819</u></u>	<u><u>\$ 177,214</u></u>

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2r**

SPECIAL PURPOSE FUNDS  
SPECIAL SERVICES COOPERATIVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Local sources</b>				
Payments from school districts and government sources	\$ 3,709,423	\$ 3,799,638	\$ 4,171,846	\$ (372,208)
Interest on idle funds	405	717	550	167
Reimbursements	26,487	12,553	0	12,553
Other	30,235	20,871	36,187	(15,316)
<b>Federal sources</b>				
Regular	688,670	760,885	678,386	82,499
Grants in aid	25,870	25,870	25,870	0
Medicaid	240,880	212,729	243,000	(30,271)
<b>Total cash receipts</b>	<u>4,721,970</u>	<u>4,833,263</u>	<u>\$ 5,155,839</u>	<u>\$ (322,576)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	1,357,256	1,911,727	\$ 1,918,915	\$ (7,188)
Noncertified	1,059,238	1,139,139	1,189,901	(50,762)
Employee benefits				
Insurance	266,991	360,393	324,665	35,728
Social security	160,777	224,838	241,987	(17,149)
Other	14,622	25,794	16,030	9,764
Purchased professional and technical services	6,876	3,363	2,500	863
Other purchased services				
Tuition	3,382	5,819	10,000	(4,181)
Other	35,850	36,988	45,600	(8,612)
Supplies				
General teaching supplies	28,521	11,289	19,745	(8,456)
Property	2,951	1,964	3,200	(1,236)
Other	1,155	1,109	500	609
<b>Student support services</b>				
Salaries				
Certified	1,043,392	602,582	852,294	(249,712)
Employee benefits				
Insurance	47,250	51,240	56,766	(5,526)
Social security	104,849	57,652	60,697	(3,045)
Other	7,496	7,024	7,821	(797)
Purchased professional and technical services	230,890	226,190	32,500	193,690
Other purchased services	8,092	6,971	4,500	2,471
Supplies	8,494	11,053	11,000	53

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2r**

SPECIAL PURPOSE FUNDS  
SPECIAL SERVICES COOPERATIVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>	
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Expenditures - continued</b>					
<b>Student support services - continued</b>					
Property	\$ 0	\$ 900	\$ 11,000	\$ (10,100)	
Other	0	0	150	(150)	
<b>Instructional support staff</b>					
Salaries					
Certified	4,894	5,193	2,000	3,193	
Noncertified	0	0	3,000	(3,000)	
Employee benefits					
Social security	248	352	230	122	
Other	80	101	3	98	
Purchased professional and technical services	16,073	14,851	21,275	(6,424)	
Other purchased services	6,498	8,620	6,980	1,640	
Miscellaneous supplies	0	0	2,657	(2,657)	
Property	27,453	11,755	20,000	(8,245)	
<b>Special area administration services</b>					
Salaries					
Certified	83,000	85,905	85,324	581	
Noncertified	130,143	136,652	135,999	653	
Employee benefits					
Insurance	11,642	12,866	10,992	1,874	
Social security	15,233	15,899	16,771	(872)	
Other	1,124	1,174	1,328	(154)	
Purchased professional and technical services	8,000	8,000	8,000	0	
Other purchased services	43	34	850	(816)	
Property	2,563	333	3,000	(2,667)	
Communications	2,540	3,335	3,000	335	
<b>Central services</b>					
Employee benefits					
Other	0	0	508,900	(508,900)	
Purchase professional and tech srvs	1,800	1,800	4,100	(2,300)	
Purchased property services	31,717	32,836	36,400	(3,564)	
Other purchased services	2,458	2,394	5,900	(3,506)	
Supplies	8,861	11,535	18,000	(6,465)	
<b>Vehicle operating services</b>					
Other purchased services					
Contracting bus service	0	0	900	(900)	
Mileage	0	0	5,500	(5,500)	
Insurance	4,264	1,413	4,500	(3,087)	
Supplies					
Motor fuel	1,523	1,461	2,000	(539)	
<b>Total expenditures</b>	\$ 4,748,239	\$ 5,042,544	\$ 5,717,380	\$ (674,836)	

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2r**

**SPECIAL PURPOSE FUNDS  
SPECIAL SERVICES COOPERATIVE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

**For the Year Ended June 30, 2018**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

		<b>2018</b>		<b>Variance</b>
	<b>2017</b>			<b>Over</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>(Under)</b>
Receipts over (under) expenditures	\$ (26,269)	\$ (209,281)		
Unencumbered cash, July 1	<u>570,693</u>	<u>544,424</u>		
Unencumbered cash, June 30	\$ <u><u>544,424</u></u>	\$ <u><u>335,143</u></u>		

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**SPECIAL PURPOSE FUNDS  
FEDERAL GRANTS**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2018  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	<b>Title I</b>	<b>Title IIA</b>
<b>Cash receipts</b>		
<b>Federal sources</b>	\$ 130,290	\$ 35,027
<b>Reimbursements</b>	0	0
<b>Operating transfers</b>	15,893	0
	<u>146,183</u>	<u>35,027</u>
<b>Total cash receipts</b>	<u>146,183</u>	<u>35,027</u>
<b>Expenditures</b>		
<b>Instruction</b>	144,447	0
<b>Instructional support staff</b>	1,736	19,134
<b>Operating transfers</b>	0	15,893
	<u>146,183</u>	<u>35,027</u>
<b>Total expenditures</b>	<u>146,183</u>	<u>35,027</u>
Receipts over (under) expenditures	0	0
Unencumbered cash (deficit), July 1	0	0
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>



**Schedule 2s**

<b>Totals</b>		<b>Prior Year</b>	
<b>June 30, 2018</b>		<b>Totals</b>	<b>June 30, 2017</b>
\$	165,317	\$	188,336
	0		46
	15,893		23,038
	<u>181,210</u>		<u>211,420</u>
	144,447		163,965
	20,870		24,417
	15,893		23,038
	<u>181,210</u>		<u>211,420</u>
	0		0
	<u>0</u>		<u>0</u>
\$	<u><u>0</u></u>	\$	<u><u>0</u></u>

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2t**

**BOND & INTEREST FUNDS  
BOND AND INTEREST #2**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>	
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Local sources</b>					
Ad valorem tax	\$ 1,358,121	\$ 1,428,455	\$ 1,414,222	\$ 14,233	
Delinquent tax	10,308	10,847	13,724	(2,877)	
<b>County sources</b>					
Motor vehicle tax	142,514	138,074	127,936	10,138	
Recreational vehicle tax	3,322	3,268	2,943	325	
Commercial vehicle tax	10,524	10,911	7,336	3,575	
In Lieu of Taxes	2,768	2,774	84	2,690	
<b>State sources</b>					
State aid - capital improvements	867,039	1,045,944	1,045,944	0	
<b>Other</b>					
Operating transfers	5,000	0	0	0	
Federal tax credit	173,994	174,180	174,086	94	
Total cash receipts	<u>2,573,590</u>	<u>2,814,453</u>	<u>\$ 2,786,275</u>	<u>\$ 28,178</u>	
<b>Expenditures</b>					
<b>Debt service</b>					
Interest	646,788	1,723,824	\$ 1,723,825	\$ (1)	
Principal	1,560,000	1,610,000	1,610,000	0	
Total expenditures	<u>2,206,788</u>	<u>3,333,824</u>	<u>\$ 3,333,825</u>	<u>\$ (1)</u>	
Receipts over (under) expenditures	366,802	(519,371)			
Unencumbered cash, July 1	<u>2,435,773</u>	<u>2,802,575</u>			
Unencumbered cash, June 30	\$ <u>2,802,575</u>	\$ <u>2,283,204</u>			

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 2u**

CAPITAL PROJECTS FUND  
CONSTRUCTION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2018  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<b><u>2017</u></b>	<b><u>2018</u></b>
	<b>Actual</b>	<b>Actual</b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Interest on idle funds	\$ 13,415	\$ 186,336
Bond Proceeds	<u>21,780,400</u>	<u>100,552</u>
Total cash receipts	\$ <u>21,793,815</u>	\$ <u>286,888</u>
<b>Expenditures</b>		
Architectural & Engineering Services	\$ 518,776	\$ 576,718
Construction	1,644,373	11,756,401
Administrative Costs	195	29,041
Fees and Sevicees	71,410	0
Furniture and Fixtures	4,956	182,330
Technology	1,417,501	(14,674)
Safety & Security	35,097	45,489
Building Improvements	268,727	37,348
Ground Improvements	130	0
Turf Improvements	760,507	257,022
Contingency	42,295	40,760
Transfer to Bond and Interest	<u>5,000</u>	<u>0</u>
Total expenditures	<u>4,768,967</u>	<u>12,910,435</u>
Receipts over (under) expenditures	17,024,848	(12,623,547)
Unencumbered cash, July 1	<u>1</u>	<u>17,024,849</u>
Unencumbered cash, June 30	\$ <u><u>17,024,849</u></u>	\$ <u><u>4,401,302</u></u>

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 3**

AGENCY FUND  
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES  
REGULATORY BASIS  
For the Year Ended June 30, 2018

<b>Fund</b>	<b>Cash Beginning</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Cash Ending</b>
<b>Wamego High School</b>				
Class of 2014	\$ 2,148	\$ 0	\$ 2,148	\$ 0
Class of 2017	2,586	0	103	2,483
Class of 2018	3,211	3,153	6,364	0
Class of 2019	2,740	6,686	7,230	2,196
Class of 2020	1,286	1,986	45	3,227
Class of 2021	0	1,517	120	1,397
Art club	896	0	0	896
Band	10,445	28,120	30,628	7,937
Broadcasting	485	0	0	485
Life Skills	2,241	1,554	1,342	2,453
CFL	1,265	2,202	3,123	344
Cheerleaders	1,189	19,303	14,587	5,905
Culinary Arts	1,132	1,065	1,938	259
Debate/Forensic	410	2,136	1,965	581
Dazzlers	94	3,303	2,314	1,083
F.B.L.A.	3,063	8,163	4,779	6,447
F.C.A.	495	11	11	495
Peer Chamber	344	2,000	0	2,344
F.F.A.	12,228	56,604	46,894	21,938
F.C.C.L.A.	1,358	11,083	11,416	1,025
Fine Arts	166	105	250	21
Interest	818	348	0	1,166
Kays	1,373	1,877	2,158	1,092
Mentoring	967	0	0	967
National Honor Society	1,647	871	918	1,600
Newspaper	1,455	0	0	1,455
Peer Counselor	31	1,515	1,529	17
Prom	0	4,250	4,250	0
Renaissance	535	0	0	535
SADD	1,004	3,758	3,364	1,398
Scholar bowl	1,561	1,360	1,435	1,486
Science club	691	450	636	505
Science Fair	4,803	625	1,597	3,831
World Culture Club	968	300	999	269
Spanish Club	1	1,064	901	164
Student council	2,129	3,105	3,984	1,250
Sport Uniforms	20,993	21,842	6,593	36,242
Theatre club	5,725	9,695	12,068	3,352
Vocal music	9,298	6,598	8,205	7,691
Counselor/W-Club	0	1,470	330	1,140
Weightlifting	793	1,683	1,079	1,397
Annual	770	13,419	13,663	526
Concessions	4,725	22,207	23,759	3,173
Student need gift	915	85	0	1,000
Football gift	1,371	15,508	12,094	4,785
C.C./Track gift	4,733	5,601	5,013	5,321
Girl's tennis gift	404	664	298	770
Girl's Golf gift	66	36	0	102
Girl's b-ball gift	134	8,989	9,091	32

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 3**

AGENCY FUND  
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES  
REGULATORY BASIS  
For the Year Ended June 30, 2018

<b>Fund</b>	<b>Cash Beginning</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Cash Ending</b>
<b>Wamego High School</b>				
Boy's b-ball gift	\$ 481	\$ 6,972	\$ 7,453	\$ 0
Volleyball gift	7,913	5,766	3,288	10,391
Wrestling gift	1,848	2,322	2,323	1,847
Baseball gift	1,079	26,864	25,755	2,188
Golf gift	(60)	883	578	245
Softball gift	2,507	2,289	1,802	2,994
Senior Interview Day	200	0	183	17
Student Handbook	0	435	435	0
Honor Flight	29,479	20,089	42,330	7,238
Subtotal Wamego High School	<u>159,139</u>	<u>341,931</u>	<u>333,368</u>	<u>167,702</u>
<b>Junior High School</b>				
Physical education	3,015	4,134	6,207	942
Band	5,916	4,197	9,113	1,000
Boy's basketball	178	0	0	178
Girl's Basketball	121	618	711	28
Chorus	2,168	144	90	2,222
RSVP	2,171	563	570	2,164
Track	1,158	216	0	1,374
Science fair	205	20	104	121
Student council	224	839	650	413
Football	409	160	0	569
Teen leaders	759	165	209	715
Volleyball	245	229	0	474
MS gift	3,569	1,500	2,500	2,569
Wrestling	1,048	0	0	1,048
Yearbook	455	2,874	3,188	141
Book fair	281	0	0	281
Concessions	2,788	8,465	7,983	3,270
Graduation fund	1,382	1,436	1,866	952
Magazine fundraiser	314	0	283	31
Nutrition advisor	246	0	0	246
Pop fund	91	374	420	45
Science	3	25	0	28
Subtotal Junior High School	<u>26,746</u>	<u>25,959</u>	<u>33,894</u>	<u>18,811</u>
<b>West Elementary School</b>				
Band	250	236	237	249
Vocal music	567	501	757	311
Turn around	168	0	0	168
Yearbook	1,704	2,285	2,375	1,614
Carnival	141	0	124	17
Gift fund	26,071	14,143	16,077	24,137
Library	1,618	5	565	1,058
Robotics	180	0	0	180
Student council	414	0	0	414
West pencils	331	0	0	331
Books for fun	20	0	0	20
Subtotal West Elementary	<u>31,464</u>	<u>17,170</u>	<u>20,135</u>	<u>28,499</u>

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 3**

AGENCY FUND  
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES  
REGULATORY BASIS  
For the Year Ended June 30, 2018

<b>Fund</b>	<b>Cash Beginning</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Cash Ending</b>
<b>Central Elementary School</b>				
Student benefit	\$ 1,255	\$ 4,079	\$ 4,103	\$ 1,231
Central gift fund	265	0	0	265
Landscaping	125	0	0	125
Library book fair	2,017	133	715	1,435
Subtotal Central Elementary	3,662	4,212	4,818	3,056
Total student organization funds	\$ 221,011	\$ 389,272	\$ 392,215	\$ 218,068

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 4**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
For the Year Ended June 30, 2018**

	<u>Cash Balance</u> <u>July 01, 2017</u>	<u>Cash</u> <u>Receipts</u>	<u>Expenditures</u>	<u>Cash Balance</u> <u>June 30, 2018</u>
<b>Gate receipts</b>				
Wamego High School Athletics	\$ 22,083	\$ 135,753	\$ 124,392	\$ 33,444
Wamego Junior High School Athletics	15,965	19,863	25,769	10,059
Subtotal gate receipts	<u>38,048</u>	<u>155,616</u>	<u>150,161</u>	<u>43,503</u>
<b>School Projects</b>				
Wamego High School				
Athletics travel	1,251	0	0	1,251
Junior High School				
Class fees-art/comp graphics	0	504	504	0
Woods	0	7,675	7,675	0
West Elementary School				
Activity	254	26	0	280
Bullying prevention	144	0	0	144
Subtotal school projects	<u>1,649</u>	<u>8,205</u>	<u>8,179</u>	<u>1,675</u>
<b>User fees</b>				
High School				
Art photography	0	2,295	2,295	0
Book rental	0	2,110	2,110	0
Foods	0	1,340	1,340	0
Technology	0	4,436	4,436	0
Library	0	638	638	0
Welding	0	4,585	4,585	0
Calculator Rental	0	9,133	9,133	0
Voag/horticulture	0	160	160	0
Wood/tech	0	1,419	1,419	0
Student meals	0	7,618	7,618	0
General	0	1,092	1,092	0
Sales tax	0	14,791	14,791	0
EC Biswell	0	220	220	0
Junior High School				
Book rental	0	1,100	1,100	0
Handbook	351	1,466	1,260	557
Library	1,630	1,592	1,359	1,863
Technology	0	1,746	1,746	0
Student meals	0	1,706	1,705	1
Sales tax	463	4,069	4,532	0
Other	125	0	0	125
West Elementary School				
Book rental	0	984	984	0
Milk	0	4,399	4,399	0
Returns	564	370	307	627
Kiwi Bags	0	64	64	0

See Independent Auditor's Report.

**Unified School District Number 320, Wamego, Kansas**

**Schedule 4**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
For the Year Ended June 30, 2018**

	<u>Cash Balance</u> <u>July 01, 2017</u>	<u>Cash</u> <u>Receipts</u>	<u>Expenditures</u>	<u>Cash Balance</u> <u>June 30, 2018</u>
<b>User fees - continued</b>				
<b>West Elementary School - continued</b>				
Sales tax	\$ 0	\$ 260	\$ 260	\$ 0
Technology charge	0	1,229	1,229	0
Lunch	0	1,886	1,886	0
<b>Central Elementary School</b>				
Preschool Role Model	0	2,050	2,050	0
Book rental	0	950	950	0
Milk	0	8,272	8,272	0
Student meals	0	3,353	3,353	0
Library	0	227	227	0
Technology	0	1,532	1,532	0
Kiwi bags	0	170	170	0
Sales tax	0	191	191	0
	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal user fees	3,133	87,453	87,413	3,173
	<hr/>	<hr/>	<hr/>	<hr/>
Total district activity funds	\$ <u>42,830</u>	\$ <u>251,274</u>	\$ <u>245,753</u>	\$ <u>48,351</u>

See Independent Auditor's Report.



**Unified School District Number 320, Wamego, Kansas**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended June 30, 2018

<b>Federal Grant Pass Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Grantor's Number</b>	<b>Revenues</b>	<b>Expenditures</b>
<u>U.S. Department of Agriculture</u>				
<u>Pass Through Kansas Department of Education</u>				
Child Nutrition Cluster				
School breakfast program	10.553	N/A	\$ 46,355	\$ 46,355
National school lunch program	10.555	N/A	216,728	216,728
Cash for commodities	10.555	N/A	38,569	38,569
Total for cluster			301,652	301,652
Total U.S. Department of Agriculture			301,652	301,652
<u>U.S. Department of Education</u>				
<u>Pass Through Kansas Department of Education</u>				
Special education cluster (IDEA)				
Special education - grants to states - Title VI	84.027	N/A	616,884	616,884
Special education - grants to states - Title VI	84.027	N/A	11,662	11,662
Special education - preschool grant	84.173	N/A	23,147	23,147
Total for cluster			651,693	651,693
Title I - grants to local educational agencies	84.010	DO320	130,290	130,290
Title IIA - improving teacher quality state	84.367	DO320	35,027	35,027
Grants for State Assessments and Related Activities	84.369	N/A	310	310
<u>Pass Through Kansas Department of Health and Environment</u>				
Special Ed - Grant for Infants and Families	84.181	N/A	109,192	109,192
Total U.S. Department of Education			926,512	926,512
Total revenue and expenditures of federal awards			\$ 1,228,164	\$ 1,228,164

The District did not provide federal awards to subrecipients for the year ended June 30, 2018.

See Independent Auditor's Report.  
See accompanying notes to this schedule.

**Unified School District Number 320, Wamego, Kansas**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the year ended June 30, 2018

**NOTE A. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 320 under programs of the federal government for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Unified School District Number 320, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 320.

**NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported in the Schedule of Expenditures of Federal Awards are reported based upon the Kansas Municipal Audit and Accounting Guide.

**NOTE C. INDIRECT COST RATE**

Unified School District Number 320 did not use the standard indirect cost rate of 10%.

## **Special Reports**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Education  
Unified School District Number 320  
Wamego, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statement of Unified School District Number 320 as of and for the year ended June 30, 2018, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated December 4, 2018. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal controls) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material misstatements of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose describe in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Agler & Guddert, Chartered*

Ottawa, Kansas  
December 4, 2018



## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

Board of Education  
Unified School District Number 320  
Wamego, Kansas

### **Report on Compliance for Each Major Federal Program**

We have audited Unified School District Number 320's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended June 30, 2018. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on District's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the District complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

### **Report Internal Control over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based upon requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Opler & Goedert, Chartered*

Ottawa, Kansas  
December 4, 2018

**Unified School District Number 320, Wamego, Kansas**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2018**

**SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP	<u>Adverse</u>
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None noted</u>
Noncompliance material to financial statements noted?	<u>No</u>

**Federal Awards**

Internal control over major programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None noted</u>
Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards	<u>No</u>

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
Child Nutrition Cluster		
10.553	School Breakfast	\$ 46,355
10.555	National School Lunch	216,728
10.555	Cash for Commodities	38,569
	Total for cluster	<u>301,652</u>
84.010	Title I Low Income	130,290
84.181	Special Ed - Grant for Infants and Families	109,192
84.367	Title II A Teacher Quality	35,027
	Total for others	<u>274,509</u>
	Total	<u>\$ 576,161</u>

Dollar threshold used to distinguish between Type A and Type B programs	<u>750,000</u>
Auditee qualified as a low-risk auditee?	<u>No</u>